

Bristol Warren Regional School District
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2018

<u>REVENUE</u>	<u>Education Department</u>
Current Year Levy Tax Collection	\$ -
Last Year's Levy Tax Collection	-
Prior Years Property Tax Collection	-
Interest & Penalty	-
PILOT & Tax Treaty (excluded from levy) Collection	-
Other Local Property Taxes	-
Licenses and Permits	-
Fines and Forfeitures	-
Investment Income	-
Departmental	-
Rescue Run Revenue	-
Police & Fire Detail	-
Other Local Non-Property Tax Revenues	-
Tuition	72,580
Impact Aid	-
Medicaid	549,762
Federal Stabilization Funds	-
Federal Food Service Reimbursement	483,362
CDBG	-
COPS Grants	-
SAFER Grants	-
Other Federal Aid Funds	1,990,375
MV Excise Tax Reimbursement & Phase-out	-
State PILOT Program	-
Distressed Community Relief Fund	-
Library Resource Aid	-
Library Construction Aid	-
Public Service Corporation Tax	-
Meals & Beverage Tax / Hotel Tax	-
LEA Aid	15,476,788
Group Home	-
Housing Aid Capital Projects	801,211
Housing Aid Bonded Debt	1,378,875
State Food Service Revenue	94,682
Incentive Aid	-
Property Revaluation Reimbursement	-
Other State Revenue	93,915
Other Revenue	3,537,343
Local Appropriation for Education	35,906,977
Regional Appropriation for Education	-
Supplemental Appropriation for Education	-
Regional Supplemental Appropriation for Education	-
Other Education Appropriation	-
Rounding	-
Total Revenue	\$ 60,385,869
Financing Sources: Transfer from Capital Funds	\$ -
Financing Sources: Transfer from Other Funds	-
Financing Sources: Debt Proceeds	-
Financing Sources: Other	-
Rounding	-
Total Other Financing Sources	\$ -

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<u>EXPENDITURES</u>	<u>Education Department</u>
Compensation- Group A	\$ 23,398,269
Compensation - Group B	2,588,635
Compensation - Group C	5,237,915
Compensation -Volunteer	-
Overtime- Group A	-
Overtime - Group B	56,248
Overtime - Group C	-
Police & Fire Detail	-
Active Medical Insurance - Group A	3,050,294
Active Medical Insurance- Group B	350,195
Active Medical Insurance- Group C	1,393,112
Active Dental insurance- Group A	191,139
Active Dental Insurance- Group B	16,987
Active Dental Insurance- Group C	86,228
Payroll Taxes	945,620
Life Insurance	99,839
State Defined Contribution- Group A	514,685
State Defined Contribution - Group B	48,909
State Defined Contribution - Group C	44,605
Other Benefits- Group A	279,448
Other Benefits- Group B	13,135
Other Benefits- Group C	98
Local Defined Benefit Pension- Group A	-
Local Defined Benefit Pension - Group B	-
Local Defined Benefit Pension - Group C	-
State Defined Benefit Pension- Group A	3,026,675
State Defined Benefit Pension - Group B	344,803
State Defined Benefit Pension - Group C	649,358
Other Defined Benefit / Contribution	-
Purchased Services	7,860,706
Materials/Supplies	1,041,699
Software Licenses	30,948
Capital Outlays	3,294,291
Insurance	348,861
Maintenance	330,779
Vehicle Operations	9,526
Utilities	1,021,364
Contingency	-
Street Lighting	-
Revaluation	-
Snow Removal-Raw Material & External Contracts	-
Trash Removal & Recycling	-
Claims & Settlements	750
Community Support	715
Other Operation Expenditures	149,072
Local Appropriation for Education	-
Regional Appropriation for Education	-
Supplemental Appropriation for Education	-
Regional Supplemental Appropriation for Education	-
Other Education Appropriation	-
Municipal Debt- Principal	-
Municipal Debt- Interest	-
School Debt- Principal	1,990,000
School Debt- Interest	760,685
Retiree Medical Insurance- Total	2,108,642
Retiree Dental Insurance- Total	17,349
OPEB Contribution- Total	-
Non-Qualified OPEB Trust Contribution	-
Rounding	-
Total Expenditures	\$ 61,301,584
Financing Uses: Transfer to Capital Funds	\$ -
Financing Uses: Transfer to Other Funds	-
Financing Uses: Payment to Bond Escrow Agent	-
Financing Uses: Other	-
Total Other Financing Uses	\$ -
Net Change in Fund Balance¹	(915,715)
Fund Balance1- beginning of year	\$8,803,038
Funds removed from Reportable Government Services (RGS)	-
Funds added to Reportable Government Services (RGS)	-
Prior period adjustments	(140,753)
Misc. Adjustment	(6,494)
Fund Balance1 - beginning of year adjusted	8,655,791
Rounding	-
Fund Balance1 - end of year	\$ 7,740,076

¹ and Net Position if Enterprise Fund activity is included in the transparency portal report.

Bristol Warren Regional School District
Combining Schedule of
Reportable Government Services with
Reconciliation to MTP2
Education Department
Fiscal Year Ended June 30, 2018

Per Audited Fund Financial Statements Fund Description	Total Revenue	Total Other Financing Sources	Total Expenditures	Total Other Financing Uses	Net Change in Fund Balance ¹	Beginning Fund Fund Balance ¹ (Deficit)	Prior Period Adjustment	Restated Beginning Fund Balance ¹ (Deficit)	Ending Fund Balance ¹ (Deficit)
Fund Balance¹ - per MTP-2 at June 30, 2017						\$ 8,803,038		\$ 8,803,038	
<i>Prior period audit adjustment for FY 18</i>						-	(140,753)	(140,753)	
<i>capital purchase no reflected in FY 17 impacting FY 18</i>						(6,494)		(6,494)	
Fund Balance¹ - per MTP-2 at June 30, 2017 adjusted						<u>\$ 8,796,544</u>		<u>\$ 8,655,791</u>	
School Unrestricted Fund	\$ 52,249,394	\$ -	\$ 51,591,738	\$ 1,752,314	\$ (1,094,658)	\$ 4,236,058	\$ -	\$ 4,236,058	\$ 3,141,400
School Unrestricted Fund/State Contribution to Pension Plan	2,047,773	-	2,047,773	-	-	-	-	-	-
SBA School Capital Project Fund*	2,435,414	514,008	2,649,453	-	299,969	2,580,381	(140,753)	2,439,628	2,739,597
Debt Service Fund*	1,378,875	1,238,306	2,617,181	-	-	-	-	-	-
Permanent Trust Funds	1,821	-	3,705	-	(1,884)	37,733	-	37,733	35,849
School Enterprise Funds	2,037,906	-	1,804,415	-	233,491	1,220,122	-	1,220,122	1,453,613
School Special Revenue Funds (State/Federal/Private Funds)	2,282,515	-	2,651,922	-	(369,407)	733,982	-	733,982	364,575
Totals per audited financial statements	<u>\$ 62,433,698</u>	<u>\$ 1,752,314</u>	<u>\$ 63,366,187</u>	<u>\$ 1,752,314</u>	<u>\$ (932,489)</u>	<u>\$ 8,808,276</u>	<u>\$ (140,753)</u>	<u>\$ 8,667,523</u>	<u>\$ 7,735,034</u>

Reconciliation from financial statements to MTP2

State contributions on behalf of teacher pensions are reported as revenue and expenditures on financial statements only	\$ (2,047,773)	\$ -	\$ (2,047,773)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
One-time transfer of prior year reserves for medical out of the School Unrestricted Fund to the Internal Service Fund not reported on MTP2 or UCOA	-	(1,752,314)	-	(1,752,314)	-	-	-	-	-
Reporting Depreciation School Enterprise Funds (School Lunch)	-	-	(16,768)	-	16,768	(11,732)	-	(11,732)	5,036
Miscellaneous variances between UCOA & FS	(56)	-	(62)	-	7	-	-	-	7
Rounding	-	-	1	-	(1)	-	-	-	(1)
Totals Per MTP2	<u>\$ 60,385,869</u>	<u>\$ -</u>	<u>\$ 61,301,584</u>	<u>\$ -</u>	<u>\$ (915,715)</u>	<u>\$ 8,796,544</u>	<u>\$ (140,753)</u>	<u>\$ 8,655,791</u>	<u>\$ 7,740,076</u>

Reconciliation from MTP2 to UCOA

No reconciling items from UCOA	-	-
Totals per UCOA Validated Totals Report	<u>\$ 60,385,869</u>	<u>\$ 61,301,584</u>

¹ and Net Position if Enterprise Fund activity is included in the transparency portal report.